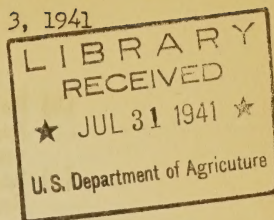


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Cotton 508-Part VII, SR, WR, NCR

Issued July 3, 1941

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION



INSTRUCTIONS PERTAINING TO COTTON MARKETING QUOTAS FOR 1941

PART VII. STATE OFFICE PROCEDURE FOR DEPOSITING
COLLECTIONS AND REFUNDING MONEY IN EXCESS OF THE PENALTY

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Section 701 General instructions. Part VII of these instructions outlines the nature of certain forms, records, reports, accounts, and files of the State committee (herein referred to as the "State office") relating to the deposit of funds received by treasurers of county committees in connection with the marketing of cotton and the certification of refunds of the amounts received and deposited in excess of the penalties incurred, as provided in the regulations pertaining to cotton marketing quotas for the applicable marketing year. Unless otherwise provided, these instructions will be applicable for the 1941-1942 marketing year and each subsequent marketing year. The instructions issued in connection with any marketing year prior to the 1941-1942 marketing year will be followed in handling collections and making refunds and transfers with respect to penalties incurred during such marketing year. Checks, drafts, and money orders in connection with cotton marketing quotas shall be received by the Remittance Unit for the purpose of examining, administratively endorsing, and scheduling the same for collection and deposit or for transfer to the credit of the proper funds and accounts. In addition, the remittance clerk shall prepare vouchers and schedules for the return of amounts received in excess of the penalties incurred. Each form mentioned herein is a "cotton" form unless otherwise designated.

Sec. 702 Receipt of remittances. (a) Time of remittance. The treasurer of the county committee will schedule, on Form 359, and transmit to the State office on the day received, or not later than the morning of the succeeding day, all funds remitted to him in connection with the marketing of cotton. If the funds remitted to the treasurer of the county committee are not so forwarded by him on the day received, or by the morning of the succeeding day (Sundays and legal holidays excluded), the secretary of the State committee shall direct his attention to the delay and such further action shall be taken as may be necessary to secure the prompt remittance of the funds.

(b) Form of remittance. The funds remitted to the treasurer of the county committee may be in the form of cash or in the form of check, draft, or money order made payable to the order of the Treasurer of the United States, except that, in the case of funds tendered to be held in escrow, the remittance must be in the form of a cashier's check or money order drawn payable to the order of the Treasurer of the United States. If the remittance to the treasurer of the county committee is in the form of check, draft, or money order, it will be transmitted directly without endorsement from the treasurer of the county committee to the State office. If the remittance to the treasurer of the county committee is in the form of cash, the treasurer of the county committee must purchase a postal money order in the amount thereof which will then be scheduled for transmittal instead of the cash.

(c) Examination of remittances. Every remittance shall be examined to determine that it may be negotiated by the Disbursing Officer. A remittance which is negotiable must be properly dated, drawn payable to the order of the "Treasurer of the United States" or in a manner to permit endorsement to that official, signed, and must show an exact agreement between the amount as expressed in figures and in words. If it is not negotiable, it should be returned to the treasurer of the county committee accompanied with a letter in which the reasons that the remittance is not negotiable are set forth and requesting that an acceptable remittance be secured. Any check, draft, or money order drawn payable to "Agricultural Adjustment Administration," "Department of Agriculture," or in a similar impersonal manner may (if otherwise negotiable) be accepted. Checks, drafts, or money orders drawn payable to some person other than the Treasurer of the United States must first be endorsed "Pay to the order of the Treasurer of the United States" over the signature (and title) of the payee named therein (or by the last endorsee) or by some person by him duly authorized through a power of attorney to endorse for him and on his behalf. In view of the difficulty and inconvenience incident to securing the endorsement which renders the instrument payable to the Treasurer of the United States, in a case where it is drawn payable to "Secretary of Agriculture" or to "Claude R. Wickard, Secretary of Agriculture" or to some other official not located in the State or county office, the remittance should be returned to the treasurer of the county committee with a request that he secure a check, draft, or money order drawn payable to the order of the Treasurer of the United States.

(d) Receipt numbers for remittances. A receipt number for each remittance which may be negotiated shall be assigned by the remittance clerk. The receipt numbers for the marketing year shall begin with number one for the first remittance received in connection with the marketing of cotton during the marketing year and continue thereafter in numerical sequence without regard to the county from which received. The receipt number shall be noted on Form 419 or 419-A.

(e) Administrative endorsement of remittances. All remittances which are negotiable shall, within the day received, be administratively endorsed for the purpose of identification by means of a rubber stamp reading as follows:

"Pay to the order of the Treasurer of the United States,
Cotton Marketing Quotas,
Southern 1/Division, AAA, U. S. Department of Agriculture 2/

(Office)

1/ Or Western, or North Central, as the case may be.

2/ Insert the address of the State office, as for example, "Athens, Georgia," or "College Station, Texas."

(f) Examination of Forms 419. Each remittance in connection with the marketing of cotton, or to be held in escrow to secure payment of the penalty, must be accompanied with the yellow copy of the receipt on Form 419 issued by the treasurer of the county committee to the remitter, except that in cases where the penalty was paid prior to the marketing of cotton the remittance will be accompanied with a copy of Form 419-A. The copies of all Forms 419 received from a county with respect to a particular marketing year shall be filed by the remittance clerk in a folder for each consecutive unit of 50 receipts in numerical sequence. If a Form 419 is received with respect to a remittance representing a collection of penalties incurred during a prior marketing year, the Form 419 shall be filed with the receipts for the marketing year in which the penalties were incurred and a notation to the effect that it is so filed shall be made in the folder for the current marketing year. If any Form 419 in the numerical sequence is not received, the treasurer of the county committee shall be requested to explain the disposition thereof. If the missing Form 419 was mutilated or improperly prepared, a copy thereof should be submitted to verify the explanation of the treasurer of the county committee. If the missing Form 419 was destroyed, satisfactory proof of such destruction shall be required. Forms 419 shall be examined and audited as follows:

1. The State and county code number and the marketing year, for example, "1941-1942," must appear in the spaces provided.

2. The name and address of the person from whom the treasurer of the county committee received the remittance must appear above the words "Name of remitter" and "Full mail address."

3. The amount entered in writing following the words "the sum of" must agree with the amount of the remittance. If it does not agree and the correct amount may be shown without affecting the itemized entries in columns (1) through (6), the correct amount shall be entered by the remittance clerk and the treasurer of the county committee notified of the change. If the correction would conflict with the itemized amounts, the treasurer of the county committee shall be notified of the error and requested to submit a correctly prepared Form 419.

4. Either the words "as security for payment of the penalty" or the words "in payment of the penalty" must be deleted. If not, the treasurer of the county committee shall be requested to state in writing which expression should be deleted.

5. The schedule or itemization of the amounts, as shown in columns (1) through (6), shall be examined to determine whether in any case there has been omitted either (1) the farm serial number, (2) the serial number of the report of the buyer or transferee (certificate on Form 530 or certificate contained in the red marketing card and executed by the buyer or transferee as a report of the

marketing transaction), (3) the name of the producer, (4) the number of pounds marketed subject to penalty, or (5) the amount of the penalty. If any part of the amount of money received could not be allocated to a farm or a Form 530, that is, if neither a farm serial number nor a serial number of a report on Form 530 appears in column (1) or (2), as the case may be, the word "Suspense" will appear in column (1) for such amount. If any of the entries has been omitted, the treasurer of the county committee shall be requested to furnish the missing information and the copy of Form 419 shall then be corrected accordingly. The sum of the entries in column (6) must agree with the amount of the remittance.

6. In the columns (A), (B), (C), and (D), headed "Date," "Drawer," "Drawee," and "Amount," respectively, the remittance must be properly described. If the description is not correct and there is no doubt that the receipt relates to the remittance, the description shall be corrected by the remittance clerk and the treasurer of the county committee shall then be advised of the change.

7. The receipt must be properly executed by the treasurer of the county committee.

8. The receipt number assigned to the remittance as provided in paragraph (d) shall be entered by the remittance clerk above the title of Form 419.

(g) Examination of Forms 419-A. In each case where the penalty was paid by the producer who would be liable therefor prior to the marketing of his cotton the remittance will be accompanied with a copy of Form 419-A issued by the treasurer of the county committee to the remitter. The copies of all Forms 419-A received from a county shall be filed by the remittance clerk in a folder for each consecutive unit of 50 receipts in numerical sequence. If any Form 419-A in the numerical sequence is not received, the treasurer of the county committee shall be requested to explain the disposition thereof. If the missing Form 419-A was mutilated or improperly prepared, a copy thereof should be submitted to verify the explanation of the treasurer of the county committee. If the missing Form 419-A was destroyed, satisfactory proof of such destruction shall be required. Form 419-A shall be examined and audited as follows:

1. A single receipt shall not cover more than one bale although there may be several receipts for a single remittance.

2. The marketing card serial number and the State and county code number and the marketing year, for example, "1941-1942," must be shown in the spaces provided.

3. The name and address of the person from whom the treasurer of the county committee received the remittance must appear above the words "Name of producer" and "Full mail address."

4. The amount entered in writing following the words "the sum of" must agree with the amount of the remittance, or the sum of such entries on all Forms 419-A accompanying a remittance must agree with the amount thereof.

5. The net weight of the bale must appear following the words "one bale containing."

6. The gin bale number or mark must appear following the words "or mark."

7. The farm serial number must appear following the words "serial No."

8. The entry after the dollar mark above the word "Amount" must agree with the amount of the remittance, or the sum of such entries on all Forms 419-A accompanying a remittance must agree with the amount thereof.

9. The receipt must be properly executed by the treasurer of the county committee and the producer.

10. The receipt number assigned to the remittance, as provided in paragraph (d), shall be entered by the remittance clerk above the title of Form 419-A.

(h) Examination of Forms 359. The remittances and receipts on Forms 419 and 419-A will be transmitted to the State office, accompanied with the original and a copy of Form 359. Form 359 shall be examined, audited, distributed, and dealt with as follows:

1. The date on which it was received in the State office must be stamped on the original and copy thereof.

2. The transmittal number, beginning with number one for the first schedule from each county and continuing thereafter in numerical sequence for each subsequent schedule from the county for the marketing year, must appear in the space provided. If the transmittal number is not shown, or is not in numerical sequence, it shall be inserted or corrected and the treasurer of the county committee notified of the change.

3. The State and county code number, the sheet number and total number of sheets, and the marketing year, for example, "1941-1942," must be shown in the spaces provided. The references to Forms 319 and 319-A must be altered to read "Form 419" or "Form 419-A."

4. Part I must be properly executed by the treasurer of the county committee.

5. Part III must be examined to determine that each Form 419 and 419-A is correctly described therein and that the total amount thereof is correctly shown. If the description of Forms 419 and 419-A is not correct or if the total of the schedule is incorrect, the necessary corrections in Form 359 shall be made and the treasurer of the county committee notified of the change.

6. The transmittal number of Form 359, preceded by the words "Transmittal No.," shall be entered above the title of each Form 419 or 419-A accompanying it.

7. After the remittances have been scheduled for collection, the schedule number of Standard Form No. 1044-Revised, and the period shall be entered in the spaces provided on the original and copy of Form 359 and the remittance clerk shall sign the original and copy of Form 359 and enter the date of his signature and his title.

8. The original Form 359 shall then be returned to the treasurer of the county committee as a receipt for the remittance.

9. The copy of Form 359 shall be filed in numerical order in a separate folder for each county from which collections are received.

Sec. 703 Deposit of funds. (a) Special deposit account. All funds received in connection with cotton marketing quotas for a marketing year will be deposited to the credit of a special deposit account with the Treasurer of the United States in the name of the Chief Disbursing Officer of the Treasury Department (herein referred to as "special deposit account") designated by the following symbol number and title: "66,2-200 Suspense, Collections, A.A.A. Marketing Quotas." The remittances will be scheduled for collection to the credit of the special deposit account and transmitted to the Regional Disbursing Officer of the Treasury Department who acts for the State office in connection with payments and collections under the agricultural conservation programs. All remittances shall be disposed of within one day after the receipt thereof.

(b) Preparation of schedules of collections. All remittances which may be accepted shall be scheduled for collection and deposit by preparing an original and six copies of Standard Form No. 1044-Revised, as follows:

1. Enter the State and county code number followed by the transmittal number of Form 359 in the heading above the title. Do not include in one schedule of collections the remittances received from more than one county.

2. Enter the schedule number preceded by a symbol indicating the marketing year and the commodity, thus "41 Cotton-1." The schedule number shall be number 1 for the first schedule and continue thereafter in numerical sequence for all items in connection with the marketing year without regard to fiscal years or the county from which received. This number must be entered on each sheet of the schedule.

3. Enter the sheet number which shall be 1, if there is only 1 sheet; or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of more than 1 sheet.

4. Enter the word "Agriculture" over the words "Department or Establishment."

5. Enter the letters "A.A.A." followed by the name of the State in which the State office is located and the words "State office" over the words "Bureau or Office."

6. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by."

7. Enter the name of the city and State in which the Regional Disbursing Office is located after the word "at."

8. Enter the month and year in which the schedule is expected to be taken up by the Disbursing Officer after the word "Period."

9. Enter the symbol number furnished by the Disbursing Officer for this purpose after the words "D. O. Symbol No."

10. Enter the date the remittance was received in the State office in the column headed "Date Received."

11. Enter the receipt number, assigned to the remittance as provided in paragraph (d) of section 702, in the column headed "Receipt Number."

12. In the column headed "Name of Remitter" enter the name and address of the bank or firm or person on which the check or draft was drawn, or, in the case of a postal money order, the letters "USPMO" followed by the name of the issuing post office. Enter directly beneath the name and address of the bank or firm or person the date and serial number of the remittance. Enter directly beneath the date and serial number of the remittance the name and address of the remitter as shown on Form 419 or 419-A.

13. In the column headed "Detail Description of Purpose for Which Collections Were Received" enter the words "Marketing quotas for cotton for the marketing year" followed by the designation of the marketing year, for example, "1941-1942." Immediately thereafter enter the words "Form 419 No." or Form 419-A No." followed by the

printed serial number of Form 419 or 419-A, as the case may be. Directly beneath the serial number of Form 419 or 419-A enter the farm serial number and amount for each farm covered by the remittance and, if the State and county code number for a county other than the one from which the remittance was received is shown on the Form 419, precede the farm serial number by such State and county code number. If the word "Suspense" appears in column (1) of Form 419, enter the word "Suspense" instead of the farm serial number. If the serial number of the farm is not shown in column (1) on the Form 419 but the serial number of the certificate, as shown in column (2), is preceded by the letter "U" (this will be in a case where the cotton marketed was reported on Form 530 and the serial number of the farm is not then known) enter on the schedule the serial number shown in column (2) of the Form 419.

An example of such entries is as follows:

<u>Farm</u> <u>Serial No.</u>	<u>Amount</u>
1	\$10.00
5	21.30
74-002-50	65.00
U-4511	15.00
Suspense	5.00

14. The amount of the remittance should be entered in the column headed "Amount." The sum of the amounts entered in the column headed "Detail Description of Purpose for Which Collections Were Received," as provided in item 13 above, must agree with the amount of the remittance.

15. In the column headed "Fund to be Credited" enter the symbol and title of the special deposit account as follows: "Special Deposits, 03.37-66.2-200 Suspense, Collections, A.A.A., Marketing Quotas." It is not necessary to enter the symbol and title for each remittance listed in the schedule.

16. After the word "Total" in the fifth column of the last sheet of the schedule enter the total amount of the remittances covered thereby.

17. The date the schedule is forwarded to the Disbursing Office and the signature and title of the certifying officer shall be entered in the lower right corner (the lower left corner is for the use of the Disbursing Office) of the last sheet of the schedule.

18. When a schedule consists of more than one sheet, the sheets comprising each of the seven sets shall be firmly stapled together.

(c) Distribution of schedules of collections. Standard Form No. 1044-Revised should be distributed as follows:

1. Forward the original and three copies to the Disbursing Office. One of these copies must be stamped "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."
2. Forward one copy to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.
3. Forward one copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
4. File one copy in the pending file.
5. The Disbursing Office will return one copy, together with a certificate of deposit, to the State office.
6. Transcribe the information shown in the lower left corner of the copy returned from the Disbursing Office upon the file copy after verifying the collection of the scheduled items.
7. Forward one copy of the schedule showing the information transcribed thereon in accordance with item 6 above to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.
8. The copy returned from the Disbursing Office, together with the certificate of deposit, shall be retained in the State office.

Sec. 704 Uncollectible remittances. (a) Schedule of uncollectible checks. An uncollectible check or draft, that is, one which is not honored upon presentment for payment or one which is not honored at par, will be returned by the Disbursing Office to the State office accompanied with two copies of Standard Form No. 1098, "Schedule of Uncollectible Checks." The remittance clerk and the certifying officer shall immediately sign one copy to indicate the receipt of the checks described therein and return the copy to the Disbursing Officer. The copy thereof retained by the remittance clerk shall be attached to the schedule of collections to which it relates. The total of the schedule of collections should be lined out and the original total of the schedule minus the total amount of the uncollectible remittances should be entered in lieu thereof and the entry initialed and dated by the remittance clerk. Enter on the schedule of collections opposite the entry for the uncollectible remittance the words "See attached schedule."

(b) Preparation of debit vouchers for uncollectible remittances. When an uncollectible check or draft is returned from the Disbursing Office, the remittance clerk shall prepare an original and two copies of Form ACP-24 as follows:

1. After the word "To" enter the name of the office to which the particular copy, or copies, are to be forwarded, that is, the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

2. After the word "No." appearing in the upper right corner, enter the debit voucher number preceded by a symbol indicating the marketing year and the commodity, thus "41 Cotton-1." The schedule number shall be number 1 for the first Form ACP-24 and continue thereafter in numerical sequence for all remittances in connection with marketing quotas for the marketing year without regard to fiscal years or the county from which the remittance was received.

3. After the word "Date" appearing in the upper right corner, enter the current date.

4. After the word "From" enter the name of the State and after the words "State Office" enter the word "Southern," "Western," or "North Central," as the case may be.

5. Enter the description of the uncollectible item in the manner indicated. If more than two items listed on the same schedule of collections were returned as uncollectible, the words "See other side" should be inserted in the space provided for the description of the checks and the complete description of the checks entered on the reverse side of Form ACP-24. The reasons for the return of each check or draft will be taken from the Standard Form No. 1098.

6. Enter the "Schedule No." and date "Forwarded" from the Standard Form No. 1044-Revised, upon which the check was scheduled for collection.

7. After the word "Symbol" enter the symbol and title of the special deposit account.

8. After the word "Amount" enter the total amount of the checks or drafts returned as uncollectible.

9. After the words "Deleted from above schedule, which has been reduced in total from" enter the total amount of the remittances scheduled on Standard Form No. 1044-Revised, upon which the check or draft was scheduled for collection.

10. In the blank space between the word "to" and the words "by the Division of Disbursement, Treasury Department," enter the result obtained by subtracting from the total amount of the schedule of collections in which the uncollectible items were included the amount of the uncollectible items.

11. Beneath the printed matter on Form ACP-24 enter the statement "An acceptable remittance is to be secured."

12. The remittance clerk shall initial and the certifying officer shall sign each copy of Form ACP-24.

13. Two copies of Form ACP-24 shall be forwarded to the Office of Budget and Finance, Department of Agriculture, Washington, D. C., and one copy shall be retained in the remittance unit and filed numerically.

(c) Cancellation of receipts. The word "Uncollectible" shall be entered opposite the entry for the uncollectible item on Form 359 and the total of Form 359 shall be lined out and the original total thereof less the total amount of the uncollectible items shall be entered in lieu thereof and the entry initialed and dated by the remittance clerk. The word "Uncollectible" shall be written across the face of the corresponding Form 419 or 419-A, or opposite the uncollectible remittance as described in columns (A) through (D) thereof.

(d) Securing an acceptable remittance. Each uncollectible check or draft shall be returned to the treasurer of the county committee from whom it was received, together with a letter explaining the reasons therefor and requesting the treasurer to secure an acceptable remittance in the amount thereof. If a reply from the treasurer of the county committee is not received within a reasonable time, or if a reply indicates that the remitter will not furnish an acceptable remittance, the secretary of the State committee shall promptly endeavor to secure an acceptable remittance to replace the uncollectible one.

(e) Scheduling a remittance tendered to replace an uncollectible remittance. A remittance replacing one previously returned as being uncollectible shall be examined as provided in section 702 of these instructions and listed on a new schedule of collections as provided in section 703 with the exception that a notation shall be made, in the body of the new Standard Form No. 1044-Revised, that the remittance represents the recovery of the amount of the uncollectible check or draft previously scheduled under Receipt No. _____, Schedule No. _____, Form ACP-24, No. _____.

Sec. 705 Record of receipts. (a) Initial preparation of Form 356. A record on Form 356 shall be established for each marketing year for each county from which funds are received in connection with marketing quotas for the marketing year. If Forms 356 are not available, Form No. MQ-1 may be used. If Form No. MQ-1 is used, enter above the heading the word "Cotton." The State and county code number, the sheet number and total number of sheets, the name of the treasurer of the county committee, the name of the county, and the name of the State shall be entered thereon in the

spaces provided. The reference to the marketing year shall be altered to show the marketing year for which the record is maintained.

(b) Record of funds received to be held in escrow. Where funds are received to be held in escrow, the words "in payment of the penalty" will be deleted from Form 419. Funds received shall be recorded in Part I of Form 356 as follows:

1. In column (1) enter the date on which the funds were received as indicated on Form 359.
2. In column (2) enter the printed serial number of the Form 419.
3. In column (3) enter the serial number of the farm as shown on Form 419.
4. In column (4) enter the amount of the funds received as shown on Form 419.
5. In column (5) enter the transmittal number of Form 359 on which the funds were transmitted to the State office followed by the schedule number of Standard Form No. 1044-Revised, for example, "2 - 44."
6. If the checks or drafts are not honored upon presentment for payment, a contra entry in red duplicating the information previously entered in Part I of Form 356 shall be made in columns (1) through (5).
7. If subsequently the amount of the dishonored checks or drafts is remitted, the procedure outlined above in this paragraph shall be followed.

(c) Record of other collections. Where funds are received which are not to be held in escrow, the words "as security for payment of the penalty" will be deleted from Form 419, or the remittance will be accompanied with Form 419-A. Funds so received shall be recorded in Part II of Form 356 as follows:

1. In column (10) enter the date on which the funds were received as indicated by the date on Form 359.
2. Make no entry in column (11), except as provided in item 4.
3. In column (12) enter the printed serial number of Form 419 or 419-A. If the receipt on Form 419 covers remittances for more than one farm, make but one entry in column (12) for all farms covered thereby.

4. In column (13) enter the farm serial number of each farm as shown on Form 419 or 419-A. If the farm serial number is preceded by the State and county code number of a county other than the county from which the remittance was received, enter such State and county code number above the farm serial number. If a serial number of a farm is not shown in column (1) of the Form 419 but the serial number of the certificate, as shown in column (2), is preceded by the letter "U" make no entry in column (13) of the Form 356 but enter the serial number of the certificate in column (11) thereof. If the word "Suspense" appears in column (1) of Form 419, enter the word "Suspense" in column (13) of Form 356 in lieu of the farm serial number.

5. In column (14) enter on separate consecutive lines the amount of the funds received in connection with each corresponding item entered as provided in item 4.

6. In column (15) enter the transmittal number of Form 359 on which the funds were transmitted to the State office followed by the schedule number of Standard Form No. 1044-Revised, for example, "2 - 44."

7. If the checks or drafts received are not honored upon presentment for payment, a contra entry in red duplicating the information previously entered in Part II of Form 356 shall be made in columns (10) through (15) of Part II of Form 356.

8. If subsequently the amount of the dishonored checks or drafts is remitted, the procedure outlined above in this paragraph shall be followed.

Sec. 706 Correction of schedules of collections. In cases where the serial number of the farm in connection with all or part of a remittance received by the county office was not known at the time the remittance was forwarded to the State office, the amount thereof will be identified by the State office on Standard Form No. 1044-Revised either as "Suspense" or by the serial number of the certificate (Form 530) as provided in section 703(b), item 13. When the serial number of the farm is ascertained, the county office will notify the State office, as provided in section 506(b), item 9, or section 514(a) of Cotton 508-Part V, of the farm serial number and the amount to be credited to the farm. Upon receipt of such notice, the Standard Form No. 1044-Revised shall be corrected by preparing a letter, original and four copies, on stationery of the Office of Budget and Finance; and addressed to the Chief, Reconciliation and Clearance Division, General Accounting Office, Washington, D. C. The letter shall be prepared for the signature of the Acting Director of Finance. The full name and address of a certifying officer should be typed on all copies, but not the original, and he should initial two copies. The original and three copies of the letter should be forwarded to the Director. The copy retained in the State office shall be filed with the accomplished copy of the

Standard Form No. 1044-Revised to which it relates. The letter should be in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF BUDGET AND FINANCE
Washington, D. C.

Chief, Reconciliation and Clearance Division,
General Accounting Office,
Washington, D. C.

Dear Sir:

Upon the basis of the records of the Agricultural Adjustment Administration, a correction should be made in the following item shown on Standard Form No. 1044-Revised, "Schedule of Collections," Schedule No. _____, Sheet No. _____, Department of Agriculture, AAA, _____, State office, received by G. F. Allen, Chief Disbursing Officer at _____, period of _____, D. O. Symbol No. _____, Certificate of Deposit No. _____, dated _____.

(Here describe the item by receipt number, name of remitter, amount of the item, and symbol and title of fund credited.)

The entries for such item in the column headed (here insert the title of the column in which the correction is to be made) should be corrected to read as follows:

(Here describe the entries in the column as corrected.)

Please attach this letter with the original records of your office.

Very truly yours,

Acting Director of Finance."

Sec. 707 Collections received in connection with a farm located in another State. (a) General. There will be cases in which funds received and scheduled on Standard Form No. 1044-Revised in one State were collected with respect to cotton marketed in connection with a farm located in another State. This will happen in a case where the producer markets cotton in a State other than the one in which the farm is located and a Form 530 is executed and the amount collected is remitted and scheduled through a county

and the State office other than the county and State in which the farm is located. In such a case, the State office of the State in which the farm is located must be notified of the collection since such office will prepare Standard Form No. 1047 and Standard Form No. 1046-Revised disposing of all funds received in connection with the farm. If the two States concerned do not schedule collections to the same Regional Disbursing Office, it will be necessary for the State in which the collection was received to initiate a transfer of the amount collected in connection with the farm from the Regional Disbursing Office where the amount was deposited to the Regional Disbursing Office in which collections are deposited by the State office of the State in which the farm is located.

(b) Notice in a case where transfer from one Regional Disbursing Office to another is unnecessary. If a collection is received and scheduled in one State and the farm in connection with which the collection was received is located in another State and the State offices of both States schedule collections for deposit with the same Regional Disbursing Office, the State office of the State in which the collection was received shall address a letter to the State committee of the other State advising that the collection has been made and deposited with the Regional Disbursing Office to the credit of the marketing quota special deposit account. Such letter shall be in the following general form:

"The State Agricultural Conservation Committee,
Agricultural Adjustment Administration,
College Station, Texas.

Gentlemen:

The following described remittance received from Bryan County, Oklahoma, 73-007, was scheduled for deposit
(State and county code number)
in the Dallas Disbursing Office to the credit of 'Special Deposits, 03.37-66.2-200 Suspense, Collections, AAA, Marketing Quotas,' marketing year _____, on Standard Form No. 1044-Revised, AAA, Oklahoma State office, schedule number _____, period _____, certificate of deposit No. _____, dated _____.

Date remittance received _____; receipt No. _____;
name of remitter _____; total amount of remittance \$ _____;
serial number of Form 419 _____.

The amount of \$ _____ of such remittance has been credited on the above described standard form to farm serial number _____, which farm is located in Fannin County, Texas. The county committee of Bryan County, Oklahoma, has advised the county committee of Fannin County, Texas, of the collection.

You are authorized to refund or to transfer such funds into the general fund of the Treasury as the facts in connection with the farm may require.

Very truly yours,

Administrative Officer in Charge."

The letter shall be recorded on Form 356 (for the county in which the collection was received) as a disbursement of the amount received for the farm as provided in section 715(c). A copy of the letter will be attached to the Standard Form No. 1044-Revised to which it relates. The letter, when received by the State office to which it was sent, will be recorded on Form 356 (for the county in which the farm is located) as a collection in the same manner as collections received from the county, except that the schedule number of the Standard Form No. 1044-Revised shall be preceded by the State and county code of the county in which the collection was received.

(c) Request for transfer of funds from one Regional Disbursing Office to another. If a collection is received and scheduled in one State and the farm in connection with which the collection was received is located in another State and the State offices of both States do not schedule collections for deposit with the same Regional Disbursing Office, the State office of the State in which the collection was received shall address a letter to the Regional Director requesting that the amount collected for the farm be transferred from the Regional Disbursing Office with which the collection was deposited to the Regional Disbursing Office with which collections in the State in which the farm is located are deposited. Such letter, original and four copies, shall be in the following general form:

"Mr. I. W. Duggan, Director,
Southern Division,
Agricultural Adjustment Administration,
Washington, D. C.

Dear Mr. Duggan:

The following described remittance received from Shelby County, Texas, 74-210, was scheduled for deposit (State and county code number) with the Dallas Disbursing Office to the credit of 'Special Deposits, 03.37-66.2-200 Suspense, Collections, AAA, Marketing Quotas,' marketing year _____, on Standard Form No. 1044-Revised, AAA, Texas State office, schedule No. _____, period _____, certificate of deposit No. _____, dated _____.

Date remittance received _____; receipt No. _____;
name of remitter _____; total amount of remittance \$ _____;
serial number of Form 419 _____.

The amount of \$ _____ of such remittance has been credited on the Standard Form No. 1044-Revised to farm serial number _____, which farm is located in Sabine Parish, Louisiana. The county committee of Shelby County, Texas, has advised the parish committee of Sabine Parish, Louisiana, of the collection.

It is requested that the amount of \$ _____ for the farm be transferred from the Regional Disbursing Office at Dallas, Texas, to the Regional Disbursing Office at New Orleans, Louisiana.

A signed copy of this letter has been sent to the State committee of Louisiana.

Very truly yours,

Administrative Officer in Charge."

The original and two copies will be forwarded to the Regional Director and one signed copy will be sent to the State committee of the State in which the farm is located. A copy of the letter will be attached to the Standard Form No. 1044-Revised to which it relates. The Regional Director upon receipt of the letter will request the Office of Budget and Finance to effectuate the transfer. After the transfer has been effected, the Regional Director will notify the State offices concerned by means of an accomplished copy of Treasury Form 1669. The copy of Treasury Form 1669 received by the State office of the State in which the collection was received will be authority to reduce the amount in the marketing quota special deposit account by making a record on Form 356 for the county as a disbursement. The copy received by the State office in which the farm is located will be authority to increase the amount in the marketing quota special deposit account by making a record, as a collection, on Form 356 for the county in which the farm is located.

Sec. 708 Authorization for refunds and transfers. (a) Time of submission of Forms 561. If refunds or transfers of collections for a farm are to be made, Form 561 will be prepared in the county office under the conditions and in the manner set forth in Cotton 508-Part V and will be submitted, in duplicate, to the State office.

(b) Audit of Forms 561. Each Form 561 received shall be examined and compared with the records of the State office as follows:

1. The State and county code and farm serial number, the sheet number and total number of sheets, and the marketing year must appear in the spaces provided.

2. The farm acreage allotment and normal yield per acre shall be verified by comparison with records of the State office.

3. The acreage planted to cotton shall be verified by comparison with records of the State office if the farm is an overplanted farm.

4. The actual yield per acre carried to the nearest tenth of a pound shall be verified by dividing the entry on the total line of column B by the acres planted to cotton.

5. The farm marketing quota, total of column C, should not exceed the result obtained by multiplying the acreage allotment by the normal or actual yield, whichever is the larger, and adding thereto the amount of carry-over penalty free cotton not under the loan.

6. The amount of penalties incurred by each producer as shown in column E shall be verified by subtracting the entry in column C from the entry in column D and multiplying the result by the rate of penalty applicable to the marketing year.

7. The total amount of penalties incurred but not paid, if any, as shown in the heading of column G, shall be verified by subtracting the total of column F from the total of column E.

8. The amount of penalties incurred by each producer which has not been paid by him, if any, as shown in column G, shall be verified by subtracting the entry in column F from the entry in column E.

9. The sum of the entries, if any, in column J must equal the amount by which the sum of the entries in column F exceeds the sum of the entries in column E.

10. The entry, if any, for each producer in column J shall be verified by multiplying the entry in column H by the factor obtained by dividing the amount by which the total of column F exceeds the total of column E by the total of column H. The sum of the entries in column J must equal the amount by which the total of column F exceeds the total of column E.

11.. The amount collected from each producer which is to be transferred to the penalties account as shown in column I shall be verified by subtracting the entry in column J from the entry in column F. The total of column I must equal the total of column E or the total of column F, whichever is the smaller.

12. Examine each Schedule of Collections, Standard Form No. 1044-Revised, for which a schedule number is entered on the Form 561 to determine that the serial number of each Form 419 or 419-A and the amount(s) for the farm as shown on such standard form agrees with the comparable entry(ies) on the Form 561. If the code number of another State precedes the schedule number of Standard Form No. 1044-Revised as shown on the Form 561, the item shall be checked against the letter received from such other State as provided in section 707. If no such letter has been received, inquiry should be made by writing to the State office of the other State.

13. If the acreage planted to cotton does not exceed the farm acreage allotment and a statement has been entered in columns B and C to the effect that no carry-over penalty cotton was designated to be marketed in connection with the farm, the amount shown on the Form 561 for each producer in column J, which will be the same as the entry in column F, may be refunded. In such a case no entries are required to be made in the space for actual yield or carry-over penalty-free cotton not under loan. Also, no entries are required to be made in columns B, C, (except the above-mentioned statement), E, G, H, or I.

Sec. 709 Preparation of Standard Form No. 1047, "Public Voucher for Refunds" and Form Cotton 325, "Public Voucher for Refunds - Cotton Marketing Quotas - Continuation Sheet." Amounts of refunds to be made to producers on a farm shall be vouchered on Standard Form No. 1047, "Public Voucher for Refunds," and Standard Form No. 1048, "Public Voucher for Refunds - Memorandum," which have been overprinted for this purpose, as follows:

1. The original will be Standard Form No. 1047 and the three copies required will be Standard Form No. 1048.

2. Enter in the space provided the serial number which shall be the State and county code number followed by the symbol "MQ" and the marketing year designation and the number next succeeding the last number assigned to a Standard Form No. 1047 with respect to refunds for the marketing year, thus: 74-001-MQ '41-2. (Serial numbers shall begin with 1 for the first voucher and continue thereafter in numerical sequence without regard to fiscal years.)

3. The space for the "D. O. Voucher No." will be left blank as this will be filled in by the Disbursing Office.

4. Enter the farm serial number after the words "Farm Serial No." and enter the marketing year after the words "Marketing Year."

5. Enter the name of the State in the blank space in the expression "Department of Agriculture, AAA, _____ State office."

6. Enter the name of the city and State in which the State office is located after the word "Location."

7. Enter the name of the payee (the person to whom the refund is to be made) after the word "To." This will be obtained from column A of Form 561 and will be the name of the first person for whom an entry appears in column J of the Form 561, unless a statement is attached to the Form 561 indicating that a different person is entitled to the refund, in which case enter the name of the person shown on such statement as entitled to receive the refund. If more than one person on the farm is to receive a refund, enter the name of the first payee followed by the words "et al."

8. Enter the address of the payee after the word "Address."

9. Strike out the designation "1939-40" following the words "Marketing quotas for cotton for the marketing year" and insert the designation of the correct marketing year.

10. Enter the total amount received for the marketing year for the farm after the words "Amount of deposit \$_____." This amount will be the total of column F of the Form 561.

11. Enter the total amount of penalties incurred in connection with the marketing of cotton in excess of the farm marketing quota after the words "Applied as explained in 'Remarks' below." This amount will be the total of column I of the Form 561.

12. Enter the schedule number of the Standard Form No. 1046-Revised after the words "Standard Form No. 1046-Revised, No."

13. Enter the total amount authorized to be refunded with respect to the farm after the words "Balance authorized to be refunded \$_____." This amount will be the total of column J and will be the amount by which the entry made under item 10 above exceeds the entry made under item 11 above.

14. Underneath the word "Schedule" enter the schedule number of each Standard Form No. 1044-Revised on which remittances for the farm were scheduled for deposit to the special deposit account and underneath the word "Period" enter the corresponding period for such Standard Form No. 1044-Revised. If the schedule number, as shown on the Form 561, is preceded by the State and county code number of a State and county other than that in which the farm is located, enter preceding the schedule number the words "AAA _____ State office," inserting the name of the State in which the collection was scheduled, and also enter thereafter such State and county code number. Where the farm is credited with amounts shown on several Forms 419 or 419-A, which are scheduled on the same Standard Form No. 1044-Revised, itemize the amount shown on the Standard Form No. 1044-Revised to reflect the amount for the farm on each Form 419 or 419-A, thus:

<u>Schedule</u>	<u>Period</u>	<u>Amount</u>
41 Cotton 50	Sept. 1941	\$18.00
		12.00
41 Cotton 57	Oct. 1941	6.00
AAA Oklahoma State Office 74-074		
41 Cotton 24	Oct. 1941	15.00

If additional space is needed, use separate sheets and attach securely to Standard Forms Nos. 1047 and 1048. This information will be obtained from Form 561, the State office copies of Forms 419 and 419-A, and the accomplished copy of the Standard Form No. 1044-Revised or letter received from another State. The total of the amount for the farm as entered should equal the amount entered after the words "Amount of deposit \$ _____" and also the total of column F of the Form 561.

15. Enter in the spaces provided the first and last sheet numbers of the continuation sheets (Form 325), if any.

16. The signature and title of the certifying officer and the date of such signature shall be entered in the spaces provided.

17. Make no entries in the spaces provided for the description of the check to be drawn on the Treasurer of the United States in payment of the refund.

18. If more than one person on the farm is entitled to a refund, Form 325 shall be used for listing such persons and shall be executed in quadruplicate and attached to Standard Form No. 1047 and Standard Form No. 1048 executed as above. Form 325 shall be executed as follows:

a. Enter the name of the State and county and farm serial numbers in the spaces provided.

b. Enter the administrative number in the space provided, which shall be the same as the serial number of Standard Form No. 1047 entered under item 2 above.

c. Enter in the spaces provided the continuation sheet number followed by the number of sheets.

d. Enter in column (1) the names of the payees (all persons to whom refunds will be made in connection with the farm). This will be obtained from column A of the Form 561 and will be the name of each producer for whom an entry appears in column J, unless a statement is attached to the Form 561 indicating that a different person is entitled to receive the refund, in which case the name of such person will be entered.

e. Enter immediately to the right of the name of each payee the address of such payee.

f. Enter in column (2) for each payee the total amount received for him. This amount will be obtained from column F of the Form 561.

g. Enter in column (3) for each payee the total amount to be refunded to him. This amount will be obtained from column J of the Form 561.

h. Make no entry in column (4).

i. Enter the total of columns (2) and (3) in the spaces provided. The total of column (3) must equal the total of column J of Form 561 and also the amount shown on Standard Form No. 1047 opposite the words "Balance authorized to be refunded."

Sec. 710 Preparation of Standard Form No. 1046-Revised in cases where refunds are to be made in connection with the farm. For each voucher on Standard Form No. 1047, there shall be prepared a Standard Form No. 1046-Revised, "Schedule of Transfers - Special Deposits," for the purpose of scheduling the amount of penalties determined to have been legally incurred and paid by or for the producers on the farm and transferring such amounts from the special deposit account to the general fund of the Treasury to the credit of account 122450, Penalties, Cotton Marketing Quotas, Agricultural Adjustment Act of 1938. Standard Form No. 1046-Revised shall be prepared in septuple, original and six copies, as follows:

1. Enter in the space provided the serial number, which shall be the same as the serial number assigned to the Standard Form No. 1047 for the farm. This serial number shall be entered on Standard Form No. 1047 and related Standard Form No. 1048 after the words "Standard Form No. 1046-Revised, No."

2. Enter in the space provided the sheet number, which shall be 1 if there is only 1 sheet; 1 of 2 sheets; 2 of 2 sheets, etc., if the schedule consists of 2 or more sheets.

3. Enter the word "Agriculture" over the words "Department or Establishment."

4. Enter the letters "AAA" followed by the name of the State in which the State office is located followed by the words "State office" over the words "Bureau or Office."

5. Enter "G. F. Allen, Chief Disbursing Officer" after the words "Made by."

6. Enter the name of the city and State in which the Disbursing Office is located over the word "Station."

7. Enter the month and year current at the time the schedule is expected to be taken up by the Disbursing Office after the word "Period."

8. Enter the symbol number furnished by the Disbursing Office for this purpose after the words "D. O. Symbol No."

9. Enter in the column headed "Detail Description of Purpose for Which Collections Were Received" the following: "Special Deposit, 03.37-66.2-200 Suspense, Collections, AAA, Marketing Quotas." The entry should appear immediately beneath the heading of the column and a space should be skipped before making the entries hereinafter required by this section.

10. Enter the date the first remittance, all or a part of which represents collections, for the marketing year for the farm, was received in the State office, in the column headed "Date Received." This date will be the same date entered in accordance with paragraph 10 of section 703(b) of these instructions on the Standard Form No. 1044-Revised, which bears the earliest "Period" date and which is listed on the Standard Form No. 1047 and Form 561. In case of a letter received from another State as provided in section 707, the date will be the date of the receipt of the remittance as shown on the letter and not the date of the letter.

11. Enter the receipt number of the remittance in the column headed "Receipt Number" and enter in the column headed "Name of Remitter" the same information shown for the remittance in the corresponding column of the Standard Form No. 1044-Revised. This receipt number and information will be the same as entered on the Standard Form No. 1044-Revised, in accordance with paragraphs 11 and 12 of section 703(b) of these instructions, or in case of a letter received from another State as provided in section 707, the receipt number will be that shown on the letter, preceded by the words "AAA _____ State office," inserting the name of the State from which the letter was received.

12. Enter in the column headed "Detail Description of Purpose for Which Collections Were Received" the words "Marketing quotas for cotton for the marketing year _____," inserting the marketing year. Immediately thereafter enter the words "Form 419 No." or "Form 419-A No." followed by the printed serial number of Form 419 or 419-A, as the case may be. Directly beneath the description of Form 419 or 419-A enter the words "Farm Serial No." followed by the serial number of the farm, which will be the same as shown on the Standard Form No. 1047 and on the Form 561.

13. Enter in the column headed "Amount to be Transferred to Regular Account" the amount of the remittance representing collections for the farm which is to be transferred from the special deposit account into the general fund of the Treasury.

Comment: For the first remittance so scheduled the amount to be transferred will be that part of the remittance, as shown on the Standard Form No. 1044-Revised, or the letter received from another State, representing collections for the farm but not to exceed the amount shown on the Standard Form No. 1047 after the words "Applied as explained in 'Remarks' below." If the amount of the first remittance to be transferred for the farm is less than the amount shown on the Standard Form No. 1047 to be transferred for the farm, a sufficient number of additional remittances, all or part of which represent collections for the farm, shall be scheduled as provided in this section so that the total of the column headed "Amount to be Transferred to Regular Account" will exactly equal the amount shown on Standard Form No. 1047 after the words "Applied as explained in 'Remarks' below," and also equal the total of column I on the Form 561.⁷

14. Enter in the column headed "Fund to be Credited" the following: "122450, Penalties, Cotton Marketing Quotas, Agricultural Adjustment Act of 1938." This entry may be dittoed for items in addition to the first.

15. Enter in the space provided the sum of the entries in the column headed "Amount to be Transferred to Regular Account." This entry is to be made only on the last sheet when the schedule consists of more than one sheet. This entry must exactly equal the amount shown on the Standard Form No. 1047 after the words "Applied as explained in 'Remarks' below," and also equal the total of column I of the Form 561. This entry plus the amount shown on the Standard Form No. 1047 after the words "Balance authorized to be refunded \$ _____" must exactly equal the amount shown on such form after the words "Amount of deposit \$ _____" and also the total of column F of Form 561.

16. The signature of the certifying officer shall be entered in the space above the words "Signature of approving officer" and his title is to be entered after the word "Title" in the lower right corner. These entries are to be made only on the last sheet when the schedule consists of more than one sheet.

17. When a schedule consists of more than one sheet, the sheets comprising each of the seven sets should be firmly stapled together.

Sec. 711 Preparation of Standard Form No. 1064. Each Standard Form No. 1047 shall be scheduled on Standard Form No. 1064, "Schedule of Disbursements." Several Standard Forms No. 1047 executed for the same county may be scheduled on the same Standard

Form No. 1064. Do not include in one schedule of disbursements the Standard Forms No. 1047 executed for more than one county. Standard Form No. 1064 shall be prepared in quintuple, original and four copies, as follows:

1. Enter the word "Agriculture" over the words "Department or establishment."
2. Enter the words "AAA _____ State office" (inserting the name of the State) over the words "Bureau or office."
3. Make no entry over the words "Date paid."
4. Enter the words "G. F. Allen" after the word "By."
5. Enter the words "Chief Disbursing Officer" over the words "Title or rank."
6. Enter the names of the city and State in which the Disbursing Office is located over the word "Station."
7. Enter the month and year in which it is anticipated that the voucher will be paid (not the month in which prepared) after the word "Period."
8. Enter the symbol number furnished by the Disbursing Office for this purpose after the words "Symbol No."
9. Enter after the words "Bureau Schedule No." the State and county code number followed by the symbol "MQ-R" and the marketing year designation and the number next succeeding the last number assigned to a Standard Form No. 1064 used for this purpose for the county, thus: 74-001-MQ-R '41-2. (Serial numbers for the county shall begin with 1 for the first schedule and continue thereafter in numerical sequence for the marketing year.)
10. Enter the date the schedule is prepared after the word "Date."
11. Make no entry in the column headed "Disbursing Officer's Voucher No."
12. Make no entry in the column headed "For G.A.O. Only."
13. Enter the serial number of the Standard Form No. 1047 in the column entitled "Bureau or Office Voucher No."
14. Enter the name of the payee as inserted on Standard Form No. 1047. If there is more than one payee, as shown on an accompanying Form 325, enter the name of the payee shown on the Standard Form No. 1047 followed by the words "et al."

15. Enter in the column headed "Symbol of Appropriation or Fund" the following: "Special Deposit, 03.37-66.2-200 Suspense Collections, AAA, Marketing Quotas." This entry may be dittoed for subsequent vouchers scheduled on the Standard Form No. 1064.

16. Opposite the name of each payee enter in the column headed "Amount" the amount to be refunded as shown on the Standard Form No. 1047 after the words "Amount authorized to be refunded \$_____."

17. The certifying officer shall sign and enter his title in the spaces provided.

Sec. 712 Distribution of forms. Standard Forms Nos. 1064, 1046-Revised, 1048, and 1047, and Form 325 shall be distributed as follows:

1. Forward the original and three copies of Standard Forms Nos. 1064 and 1046-Revised, two copies of Standard Form No. 1048 and Standard Form No. 1047, and the original and two copies of Form 325 to the Disbursing Office. One of the copies of Standard Form No. 1064 and one of the copies of Standard Form No. 1046-Revised must be stamped "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C."

2. Forward one copy of Standard Form No. 1046-Revised to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

3. Forward one copy of Standard Form No. 1046-Revised to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

4. The copy of Standard Form No. 1048 with one copy of the related Form(s) 325 attached, if any, shall be filed by counties and by serial numbers. One copy of Standard Form No. 1048 and one copy of the related Form(s) 325, if any, with check numbers shown thereon will be returned to the State office by the Disbursing Office and shall be filed by counties and by serial numbers.

5. One copy of Standard Form No. 1064 and one copy of Standard Form No. 1046-Revised will be retained in a pending file.

6. The Disbursing Office will return one copy of Standard Form No. 1046-Revised and Standard Form No. 1064. The notations made on each such form shall be transcribed upon the respective file copy after verifying the correctness of the schedule.

7. Forward one copy of Standard Form No. 1046-Revised showing the information transcribed thereon in accordance with item 6 above to the Office of Budget and Finance, Department of Agriculture, Washington, D. C.

8. The copy of Standard Form No. 1046-Revised and the copy of Standard Form No. 1064 returned by the Disbursing Office shall be retained by the Remittance Unit and filed by counties and schedule numbers.

Sec. 713 Transfers of penalties where no refunds are due.

(a) Amount to be transferred. Where the total collections and remittances of money for any farm are not in excess of penalties incurred in connection with the marketing of cotton from the farm, as shown by the fact that no entries appear in column J of the Form 561 received from the county, the total amount shown in column I of the Form 561, if found to be correct upon audit, shall be transferred from the special deposit account to the credit of account 122450, Penalties, Cotton Marketing Quotas, Agricultural Adjustment Act of 1938.

(b) Preparation of Standard Form No. 1046-Revised. Standard Form No. 1046-Revised shall be prepared as set forth in section 710 of these instructions, except as follows:

1. Penalties received for several farms in the same county may be scheduled on the same Standard Form No. 1046-Revised. Do not include in one schedule of transfers the penalties received from more than one county.

2. Enter in the space provided the serial number, which shall be the State and county code number, followed by the symbol "MQ-P" and the marketing year designation and the number next succeeding the last number assigned to a Standard Form No. 1046-Revised which is not prepared in conjunction with a Standard Form No. 1047, thus: 74-001-MQ-P '41-2. Serial numbers shall begin with 1 for the first schedule and continue thereafter in numerical sequence for the marketing year.

3. The remittances, all or part of which represent funds collected for the farm and shown on the Standard Forms No. 1044-Revised listed on the Form 561 for the farm, and the amounts of such remittances to be transferred for the farm shall be entered on the Standard Form No. 1046-Revised in consecutive order according to the schedule numbers of Standard Form No. 1044-Revised. The remittances, all or part of which represent collections for the farm, shown on the earliest Standard Form No. 1044-Revised, or letter received from another State, as provided in section 707, shall first be entered on the Standard Form No. 1046-Revised, followed by the remittances shown on the next Standard Form No. 1044-Revised, and so on until all such remittances and the amount thereof for the farm to be transferred have been entered. The amount of each remittance to be entered in the column headed "Amount to be Transferred to Regular Account" will be that part of the remittance which was credited to the farm on the Standard Form No. 1044-Revised.

Remittances as shown on Standard Form No. 1044-Revised listed on Form 561 for other farms in the same county in connection with which no refunds are to be made may then be entered on the Standard Form No. 1046-Revised.

4. Enter in the space provided the sum of the entries in the column headed "Amount to be Transferred to Regular Account." This entry is to be made only on the last sheet when the schedule consists of more than one sheet. This entry must exactly equal the sum of the entries in column I of the Form 561 for all farms for which transfers are scheduled on the Standard Form No. 1046-Revised.

(c) Distribution of forms. Standard Forms No. 1046-Revised shall be distributed in the same manner as provided for such forms in section 712 of these instructions.

Sec. 714 Notification to county office. After refunds or transfers have been made for a farm enter on the Form 561 in the spaces provided the serial number of the Standard Form No. 1046-Revised and the refund voucher number, if a voucher was prepared, and then return one copy of the Form 561 to the county office.

Sec. 715 Record of refunds and transfers. (a) Records in connection with funds held in escrow. Upon the receipt of Form 561 and the preparation of Standard Form No. 1064, if necessary, and Standard Form No. 1046-Revised, the schedule numbers of the Standard Form(s) No. 1044-Revised shown on the Form 561 shall be checked with the schedule numbers of Standard Form(s) No. 1044-Revised, entered in column (5) of the Form 356, prepared for the county for the marketing year pursuant to section 705 of these instructions, to determine whether all or any part of the funds received for the farm were to be held in escrow and recorded in Part I of Form 356.
Comment: It should be borne in mind that Form 561 received from the county will account for all funds received for the farm. If all or any part of the funds received for the farm are held in escrow and have been recorded in columns (1) through (5) of Part I of Form 356, such amount shall be transferred from the escrow account to the collections account on Form 356 in the following manner:

1. Enter in column (6) the date the Standard Form No. 1047, or, if no refund is made, Standard Form No. 1046-Revised, was certified to the Disbursing Office.

2. Enter in column (7) the serial number of the Standard Form No. 1047, or, if no refund is made, the schedule number of Standard Form No. 1046-Revised, followed by the schedule number of the Standard Form No. 1044-Revised on which the funds received in escrow were scheduled for collection, for example, in case of

Standard Form No. 1047, "2-50," and in case of Standard Form No. 1046-Revised, "P-41-3-53."

3. Enter in column (8) the farm serial number.
4. Enter in column (9) the amount of the funds deposited in escrow for the farm, which shall be the same amount as has been entered in column B for the farm.
5. Enter in column (10) the words "From escrow."
6. Enter in column (11) the same information entered in column (7) in accordance with item 2 above.
7. Make no entry in column (12).
8. Enter in column (13) the farm serial number.
9. Enter in column (14) the amount of the funds deposited in escrow for the farm, which shall be the same amount as entered in column (9) in accordance with item 4 above.
10. Make no entry in column (15).

(b) Records of disbursements of collections. A record of refunds made to producers on a farm and transfers of collections for a farm from the special deposit account to the general fund of the Treasury shall be made on Form 356, prepared for the county pursuant to section 705 of these instructions, as follows:

1. Standard Form No. 1047.

a. Enter in column (16) the date the Standard Form No. 1047 is certified to the Disbursing Office.

b. Enter in column (17) the farm serial number.

c. Enter in column (18) the bureau schedule number of Standard Form No. 1064.

d. Enter in column (19) the serial number of the Standard Form No. 1047.

e. Enter in column (20) the name of the payee as shown on Standard Form No. 1047. If there is more than one payee, as evidenced by related Form 325, enter the name of the first payee followed by the words "et al."

f. Enter in column (21) the amount to be refunded, which will be the amount shown on the Standard Form No. 1047 after the words "Balance authorized to be refunded" ."

2. Standard Form No. 1046-Revised.

a. Enter in column (16) the date Standard Form No. 1046-Revised is certified to the Disbursing Office.

b. Enter in column (17) the farm serial number.
Comment: Standard Form No. 1046-Revised may contain amounts to be transferred for more than one farm, in which case a separate line shall be used to record the amount transferred for each farm.

c. Enter in column (18) the schedule number of Standard Form No. 1046-Revised.

d. Make no entry in column (19).

e. Enter in column (20) the words "Penalties Account."

f. Enter in column (21) the amount transferred for the farm to the account 122450, Penalties, Cotton Marketing Quotas, Agricultural Adjustment Act of 1938.

(c) Funds recorded as a collection on Form 356 for a county other than the county in which the farm is located. There will be cases where a Standard Form No. 1047 or a Standard Form No. 1046-Revised will cover funds which were received by a county other than the county in which the farm is located. In such cases it will be necessary to make debit entries on the Form 356 for the county in which the funds were received and credit entries on the Form 356 for the county in which the farm is located, as follows:

1. Form 356 for the county where the collection was received.

a. Enter in column (16) the date the Standard Form No. 1047 or 1046-Revised is certified to the Disbursing Office. If the county is not in the same State in which the farm is located, enter the date the State in which the farm is located was notified as provided in section 707.

b. Enter in column (17) the farm serial number.

c. Enter in column (18) the bureau schedule number of Standard Form No. 1064, if prepared. Make no entry if the county is not in the same State in which the farm is located.

d. Enter in column (19) the serial number of Standard Form No. 1047, or, if no refund is made, the schedule number of Standard Form No. 1046-Revised. Make

no entry if the county is not in the same State in which the farm is located.

e. Enter in column (20) the names of the county and State in which the farm is located.

f. Enter in column (21) the amount collected for the farm and which is to be credited to the county in which the farm is located.

2. Form 356 for the county where the farm is located.

a. Using the space in columns (10) and (11), enter the names of the county and State in which the collection was received.

b. Enter in column (12) the printed serial number of Form 419 or 419-A.

c. Enter in column (13) the farm serial number.

d. Enter in column (14) the amount collected for the farm which is being credited to the county.

e. Enter in column (15) the State and county code number of the county in which the funds were collected followed by the transmittal number of Form 359 on which the funds were transmitted by such county and the schedule number of the Standard Form No. 1044-Revised.

Sec. 716. Person entitled to refund who has died or been declared incompetent. (a) Submission of Standard Form No. 1055 by county office and audit in the State office. In case any person entitled to a refund as shown on the Form 561 is deceased or has been declared incompetent, Standard Form No. 1055, original and one copy, will be submitted with the Form 561, or later. The Standard Form No. 1055 when received shall not be audited and examined or rejected for any reason, except to determine that paragraph 3 is executed in lieu of paragraph 4. [Comment: Since the claim on Standard Form No. 1055 will not be preaudited, the State office will not audit or develop the claim. The Claims Division of the General Accounting Office will develop the claim after it has been transmitted to it.]

(b) Preparation of Standard Form No. 1047. In case any person shown on Form 561 or attached statement is deceased or has been declared incompetent, the Standard Form No. 1047 and related forms shall be prepared as in other cases, except as follows:

1. In cases where the deceased or incompetent person is the only person on the farm entitled to a refund -

a. Two additional copies of Standard Form No. 1048 shall be prepared.

b. Enter on the Standard Forms Nos. 1047 and 1048 after the word "To" the name of the deceased or incompetent person followed by the word "Deceased" or "Incompetent" as the case may be.

2. In cases where the deceased or incompetent person is not the only person on the farm entitled to a refund -

a. Two additional copies of Standard Form No. 1048 and Form 325 shall be prepared.

b. Enter on the Standard Forms Nos. 1047 and 1048 after the word "To" the name of a person, other than the deceased or incompetent person, entitled to a refund, and, if there are other persons other than the deceased or incompetent person entitled to a refund, enter thereafter the words "et al."

c. Enter in the space between the line entitled "Amount of deposit" and the line entitled "Applied as explained in 'Remarks' below" the words "Retained for direct settlement due _____," inserting in the blank space the name of the deceased or incompetent person followed by the word "Deceased" or "Incompetent" as the case may be, and enter opposite thereto the amount due such person as a refund.

d. Enter after the words "Balance authorized to be refunded \$ _____" the amount to be refunded to persons other than the deceased or incompetent person.

e. Columns (1), (2), and (3) of Form 325 shall not be executed with respect to the deceased or incompetent person.

(c) Preparation of Standard Forms Nos. 1046-Revised and 1064. Standard Forms Nos. 1046-Revised and 1064 shall be prepared as provided in accordance with sections 710 and 711 of these instructions, except that two additional copies of each such form shall be prepared. In case the deceased or incompetent person is the only person entitled to a refund as shown by the Standard Form No. 1047, Standard Form No. 1064 will not be prepared.

(d) Preparation of Form AD-42. Form AD-42 will be prepared, original and four copies, as follows:

1. Do not insert the date in the space provided.

2. Insert the name and address of the claimant appearing on Standard Form No. 1055 followed by the words describing his relationship to the deceased or incompetent, such as "Katie Doe, Widow of John Doe, Deceased" or "Katie Doe, Administratrix of the Estate of John Doe, Deceased." Also enter the words "Standard Form No. 1047, Serial No. _____" with the serial number inserted.

3. Insert the amount claimed after the words "Amount claimed \$ _____."

4. Enter the amount claimed after the words "Approved for."

5. Delete the word "Appropriation" and insert the word "Fund" and enter thereafter the symbol and title of the fund (marketing quota special deposit account) out of which the claim will be paid.

6. Insert a statement of the recommendations of the State office in the following general form: "According to the records of the _____ State office, Southern Division, Agricultural Adjustment Administration, it appears that the amount of \$ _____ is still due the estate of _____, deceased (or incompetent), in connection with cotton marketing quota collections received with respect to farm serial number _____."

7. The full name and address of a certifying officer shall be typed on all copies and he shall initial two copies beneath the words "Acting Director of Finance." The name, title, and initials of the certifying officer shall not appear on the original.

(e) Distribution of forms. Standard Forms No. 1064, 1046-Revised, 1048, and 1047, and Form 325 shall be distributed as follows:

1. In case two or more persons, including the deceased or incompetent, are entitled to refunds as shown by the Standard Form No. 1047, all such forms shall be distributed as provided in section 712 of these instructions. In addition, two copies of Standard Form No. 1048 and two copies of Standard Form No. 1046-Revised, with the information transcribed thereon from the accomplished copy of such forms returned by the Disbursing Office, and the original of Standard Form No. 1055 when received from the county office, shall be attached to the original and three copies of Form AD-42 (including the two initialed copies) and forwarded to the Regional Director (hereinafter referred to as Director).

2. In case the only person entitled to a refund, as shown on the Standard Form No. 1047, is the deceased or incompetent person, Standard Form No. 1046-Revised shall be distributed as provided in section 712 of these instructions. After an accomplished copy of Standard Form No. 1046-Revised is returned by the Disbursing

Office, the information shown thereon shall be transcribed to the two of the copies retained by the State office. The two copies of Standard Form No. 1046-Revised, with the information transcribed thereon, the Standard Form No. 1047, two copies of Standard Form No. 1048, and the original of Standard Form No. 1055 when received from the county office shall be attached to the original and three copies of the Form AD-42 and forwarded to the Director.

3. One dated copy of Form AD-42 will be returned to the State office by the Director and shall be filed with the case file in order that, in event of inquiry, the claimant may be notified of the date the claim was forwarded to the General Accounting Office.

(f) Records. A record of each Standard Form No. 1047, whether or not the deceased or incompetent person is the only person shown thereon to be entitled to a refund, shall be made on Form 356 as provided in section 715 of these instructions, except as follows:

1. In case the deceased or incompetent person is the only person entitled to a refund as shown on the Standard Form No. 1047 the entry in column (20) of Form 356 will be the name of such person followed by the word "Deceased" or "Incompetent" as the case may be, and a notation shall be made in the right margin opposite the name of such person as to the date the Standard Form No. 1055 and related papers are forwarded to the Director.

2. In case the deceased or incompetent person is not the only person entitled to a refund, as shown on the Standard Form No. 1047, the name of the deceased or incompetent person, followed by the word "Deceased" or "Incompetent" as the case may be, shall also be entered in column (20) of Form 356 and the amount to which such person would be entitled to receive as a refund shall be entered in column (21) of such Form 356. The amount to be entered in column (21) will be the amount shown on the Standard Form No. 1047 to have been retained for direct settlement. A notation shall be made in the right margin opposite the name of the deceased or incompetent person as to the date the Standard Form No. 1055 and related papers are forwarded to the Director.

Sec. 717 Register of indebtedness. Each producer for whom an entry appears in column G of Form 561 shall be placed on the register of indebtedness for the amount shown in column G opposite his name but not to exceed the amount shown in the heading of column G. In addition, the register of indebtedness shall show the marketing year in which the penalties were incurred and for each producer the amount in the heading of column G which is owed for the farm and a cross-reference to the other producers on the farm for whom an entry appears in column G. Whenever a set-off or collection is made with respect to any one or more producers, the amount owed for the farm shall be reduced accordingly and

thereafter a set-off shall not be made against payments accruing to such producers or other producers on the farm in an amount in excess of the smaller of the remaining amount owed for the farm or the remaining amount of unpaid penalties incurred by him. As soon as the amount owed for the farm is recovered through set-off or otherwise, all producers on the farm shall be removed from the register of indebtedness insofar as marketing quota penalties incurred during the marketing year for the farm are concerned. The county office shall be advised of all collections made by set-off or otherwise.

Sec. 718 Refunds to persons other than producers. If the county committee determines that a refund is to be made to a person other than a producer or his heirs, administrator, etc., the Regional Director shall be furnished with the facts of the case and a request shall be made to furnish instructions for the making of such refund.

